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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX REFERENCE NO.179 OF 1995**

The Commissioner of Income Tax ..Applicant.

V/s.

M/s. Speciality Valves Pvt. Ltd. ..Respondent.

Mr.R. Ashokan for applicant.

**CORAM : F.I.REBELLO AND**
**J.P.DEVADHAR, JJ.**

**DATED : 1ST AUGUST, 2007.**

**P.C. :-**

As the tax effect is less than Rs.4 lakhs, the reference returned as unanswered.

**(F.I.REBELL0, J.)**

**(J.P.DEVADHAR, J.)**